



**THE ATTORNEY GENERAL
OF TEXAS**

**GROVER SELLERS
WILLIAMSON
ATTORNEY GENERAL**

AUSTIN 11, TEXAS

Honorable T. M. Trimble
First Assistant State Superintendent of Education
Department of Education
Austin, Texas

Dear Sir:

Opinion No. 0-6207

Re: May the County Tax Assessor-Collector's fees from the common school districts be turned back to the local maintenance funds of these districts in proportion to the valuation of said districts rather than placed in the officers' salary fund of the county?

This department has given careful consideration to your request of September 9, 1944, for the opinion of this department upon the captioned question.

Article 2795, V.A.C.S., dealing with the levy of common school taxes, reads in part:

" . . . The tax assessor shall receive a commission of one-half of one per cent, for assessing such tax and the tax collector a commission of one-half of one per cent. for collecting the same. . . . "

Article 3912e, Section 3, V.A.C.S., pertaining to payments of salaries to officers in lieu of fees, provides in part:

" . . . provided, however, that the assessor and collector of taxes shall continue to collect and retain for the benefit of the Officers' Salary Fund or funds hereinafter provided for all fees and commissions which he is authorized under law to collect; and it shall be his duty to account for and to pay all such monies received by him into the fund created and provided for under the provisions of this Act; "

Section 5 of the above article reads in part:

"It shall be the duty of all officers to charge and collect in the manner authorized by law all fees and commissions which are permitted by law to be assessed and collected for all official service performed by them. As and when such fees are collected they shall be deposited in the Officers' Salary Fund, or funds provided in this Act. . . ."

It is evident from the foregoing statutes, and you are accordingly so advised, that the commissions the tax assessor-collector receives for the assessing and collecting of the common school tax must be deposited in the Officers' Salary Fund.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By s/Robert O. Koch
Robert O. Koch
Assistant

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APPROVED SEP 22, 1944
s/Grover Sellers
ATTORNEY GENERAL OF TEXAS

Approved Opinion Committee By s/BWB Chairman